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**CITY COURT OF LAFAYETTE  
FINANCIAL REPORT  
OCTOBER 31, 2000**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 05/02/01

# C O N T E N T S

	Page
INDEPENDENT AUDITORS' REPORT	1 and 2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4 and 5
Combined statement of revenues, expenditures and changes in fund balances - all govern- mental fund types	6
Combined statement of revenues, expenditures and changes in fund balances - budget (GAAP basis) and actual - all governmental fund types	8 and 9
Notes to financial statements	10 - 15
FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS	
General Fund:	
Statement of revenues, expenditures and changes in fund balance - budget (GAAP basis) and actual	20
Special Revenue Funds:	
Combining balance sheet	22 and 23
Combining statement of revenues, expenditures and changes in fund balances	24 and 25
Statement of revenues, expenditures and changes in fund balances - budget (GAAP basis) and actual -	
Judges' Fees Account	26 and 27
Criminal Court Operating Fund	28
OWI Assessment Fund	29
Fiduciary Funds (Agency Funds):	
Combining balance sheet	32
Statement of changes in assets and liabilities -	
Civil Court Operating Fund	33
Court Cost Bond Fund	34

General Fixed Assets Account Group:

Statement of changes in general fixed assets

36

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT  
OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

37 and 38

Schedule of findings and questioned costs

39

Schedule of prior year findings

40



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**INDEPENDENT AUDITORS' REPORT**

The Honorable Frances Bouillion and  
The Honorable Doug Saloom  
City Judges  
Lafayette, Louisiana

We have audited the general purpose financial statements of City Court of Lafayette, Louisiana, and the combining, individual fund and account group financial statements of the Court, a component unit of Lafayette City-Parish Consolidated Government, as of and for the year ended October 31, 2000, as listed in the table of contents. These financial statements are the responsibility of the Court's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of City Court of Lafayette, Louisiana, as of October 31, 2000, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining, individual fund and account group financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds and account groups of City Court of Lafayette, Louisiana, as of October 31, 2000, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting standards.

In accordance with Government Auditing Standards, we have also issued our report dated February 26, 2001, on our consideration of City Court of Lafayette's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining, individual fund, and account group financial statements. The financial information listed as "Schedules" in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of City Court of Lafayette, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the general purpose, combining, individual fund, and individual account group financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds, taken as a whole.

The financial information for the 1999 fiscal year, which is included for comparative purposes, was taken from the financial report of City Court of Lafayette, Louisiana, for that year in which we expressed an unqualified opinion on the combined (general purpose), combining, individual fund and account group financial statements.

*Brussard, Pote, Jarvis & Breault LLP*

Lafayette, Louisiana  
February 26, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

CITY COURT OF LAFAYETTE, LOUISIANA

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
October 31, 2000

	Governmental Fund Type		Fiduciary Fund Type Agency	Account Group General Fixed Assets
ASSETS	General (Note 1)	Special Revenue		
Cash in bank	\$ -	\$ 595,210	\$ -	\$ -
Cash held in trust	-	-	874,654	-
Interest bearing deposits	-	1,712,007	-	-
Due from other funds	-	38,535	-	-
Due from other governmental agencies	-	-	-	-
Equipment and furnishings	-	-	-	558,975
Total assets	<u>\$ -0-</u>	<u>\$ 2,345,752</u>	<u>\$ 874,654</u>	<u>\$ 558,975</u>
LIABILITIES				
Bonds and attorneys' deposits	\$ -	\$ -	\$ 634,635	\$ -
Due to other funds	-	-	38,535	-
Due to other governmental agencies	-	-	201,484	-
Total liabilities	<u>-0-</u>	<u>-0-</u>	<u>874,654</u>	<u>-0-</u>
FUND EQUITY				
Investment in general fixed assets	-	-	-	558,975
Fund balances - Unreserved and undesignated	-	2,345,752	-	-
Total fund equity	<u>-0-</u>	<u>2,345,752</u>	<u>-0-</u>	<u>558,975</u>
Total liabilities and fund equity	<u>\$ -0-</u>	<u>\$ 2,345,752</u>	<u>\$ 874,654</u>	<u>\$ 558,975</u>

See Notes to Financial Statements.

Totals (Memorandum Only)	
October 31, 2000	October 31, 1999
\$ 595,210	\$ 378,873
874,654	816,953
1,712,007	1,640,477
38,535	35,024
-	2,402
<u>558,975</u>	<u>548,847</u>
<u>\$ 3,779,381</u>	<u>\$ 3,422,576</u>
\$ 634,635	\$ 621,393
38,535	35,024
<u>201,484</u>	<u>161,737</u>
<u>874,654</u>	<u>818,154</u>
558,975	548,847
<u>2,345,752</u>	<u>2,055,575</u>
<u>2,904,727</u>	<u>2,604,422</u>
<u>\$ 3,779,381</u>	<u>\$ 3,422,576</u>



CITY COURT OF LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
Year Ended October 31, 2000

	<u>General</u>	<u>Special Revenue</u>	<u>Totals (Memorandum Only)</u>	
			<u>2000</u>	<u>1999</u>
Revenues:				
Intergovernmental	\$ 1,208,459	\$ -	\$ 1,208,459	\$ 1,255,683
Fines and forfeits	-	402,001	402,001	417,876
Interest earned	-	43,971	43,971	43,201
Miscellaneous	-	1,477	1,477	436
Total revenues	1,208,459	447,449	1,655,908	1,717,196
Expenditures:				
General government	<u>1,208,459</u>	<u>157,272</u>	<u>1,365,731</u>	<u>1,465,173</u>
Excess of revenues over expenditures	-0-	290,177	290,177	252,023
Fund balances, beginning	<u>-</u>	<u>2,055,575</u>	<u>2,055,575</u>	<u>1,803,552</u>
Fund balances, ending	<u>\$ -0-</u>	<u>\$ 2,345,752</u>	<u>\$ 2,345,752</u>	<u>\$ 2,055,575</u>

See Notes to Financial Statements.

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CITY COURT OF LAFAYETTE, LOUISIANA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
ALL GOVERNMENTAL FUND TYPES  
Year Ended October 31, 2000

	<u>General Fund</u>		Variance - Favorable (Unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues:			
Intergovernmental	\$ 1,265,548	\$ 1,208,459	\$ (57,089)
Fines and forfeits	-	-	-
Interest earned	-	-	-
Miscellaneous	-	-	-
Total revenues	1,265,548	1,208,459	(57,089)
Expenditures:			
General government	<u>1,265,548</u>	<u>1,208,459</u>	<u>57,089</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	-0-	<u>\$ -0-</u>
Fund balances, beginning		-	
Fund balances, ending		<u>\$ -0-</u>	

See Notes to Financial Statements.

Special Revenue Funds			Totals (Memorandum Only)		
Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
\$ -	\$ -	\$ -	\$ 1,265,548	\$ 1,208,459	\$ (57,089)
389,075	402,001	12,926	389,075	402,001	12,926
38,200	43,971	5,771	38,200	43,971	5,771
-	1,477	1,477	-	1,477	1,477
427,275	447,449	20,174	1,692,823	1,655,908	(36,915)
151,190	157,272	(6,082)	1,416,738	1,365,731	51,007
<u>\$ 276,085</u>	290,177	<u>\$ 14,092</u>	<u>\$ 276,085</u>	290,177	<u>\$ 14,092</u>
	<u>2,055,575</u>			<u>2,055,575</u>	
	<u>\$ 2,345,752</u>			<u>\$ 2,345,752</u>	

CITY COURT OF LAFAYETTE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The financial statements of City Court of Lafayette, Louisiana, have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Court's accounting policies are described below.

Reporting entity:

Included in the financial statements are all funding activities of City Court of Lafayette, a component unit of Lafayette City-Parish Consolidated Government, including funding provided by the Lafayette City-Parish Consolidated Government which is also reported as departmental expenditures in the financial statements of that entity.

The City Marshal's office is administered by a separately elected City Marshal. These financial statements do not include separate funds received and administered directly by the City Marshal or by the Lafayette City-Parish Consolidated Government on the behalf of the City Marshal's office.

Fund accounting:

The Court uses funds and one account group to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the Court are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of the Court's general activities, including the collection and disbursement of earmarked monies (special revenue funds). The general fund is used to account for all activities of the Court not accounted for in some other fund.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the Court. Agency funds generally are used to account for assets that the Court holds on behalf of others as their agent.

## NOTES TO FINANCIAL STATEMENTS

### Basis of accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

Interest revenue is susceptible to accrual. Fines and forfeits are not susceptible to accrual because generally they are not measurable until received in cash.

### Budgets:

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are adopted for the general and special revenue funds. All annual appropriations lapse at fiscal year end.

### Short-term interfund receivables/payables:

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

### Fixed assets:

The majority of the fixed assets of the Court are purchased by the Lafayette City-Parish Consolidated Government and are accounted for in the general fixed assets account group of that entity.

The general fixed assets purchased by the Court are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost.



## NOTES TO FINANCIAL STATEMENTS

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

### Memorandum only - total columns:

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

### Comparative data:

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Court's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements because their inclusion would make the statements unduly complex and difficult to understand.

### Use of estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Note 2. Legal Compliance - Budgets

The budget for General Fund operations is adopted by the Lafayette City-Parish Consolidated Government for its appropriations in accordance with its budgetary regulations and on a basis consistent with generally accepted accounting principles.

Budgets for the special revenue funds are adopted on a basis consistent with generally accepted accounting principles. Budgets are prepared by the City Court administrative staff and approved by the City Judges. Revisions in the budget after its original adoption must be approved by the City Judges.

The budgeted amounts in this report are as originally adopted or as amended in accordance with established procedures. All appropriations lapse at the end of each year.

# NOTES TO FINANCIAL STATEMENTS

## Note 3. Deposits

At year end, the carrying amount of the Court's deposits was \$3,181,871 and the bank balance was \$3,181,272. Of the bank balance, \$805,086 was covered by federal depository insurance, \$2,375,345 was covered by collateral held by the Court's agent in the Court's name and \$841 was unsecured.

## Note 4. Interfund Receivables, Payables

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Special revenue funds:		
Judges' fees account -		
Bouillion	\$ 3,238	\$ -
Saloom	3,237	-
Criminal court operating fund	31,793	-
OWI assessment fund	267	-
Fiduciary type funds:		
Civil court operating fund	-	13,846
Court cost bond fund	-	24,689
	<u>\$ 38,535</u>	<u>\$ 38,535</u>

## Note 5. Employee Retirement Systems

Substantially all Court employees participate in one of the following retirement systems:

### Municipal Employees' Retirement Systems (MERS)

#### Plan description:

Virtually all of the Court's employees participate in the MERS, a multiple-employer, cost-sharing pension plan established by the Louisiana Legislature. Employees are eligible to retire under Plan A of the System at age 60 with 10 years of creditable service, or at any age with 25 years of creditable service. Monthly benefits consist of 3% of a member's final compensation, multiplied by years of service with certain limitations. The System also provides disability and survivor benefits. All benefits are established by State statute. MERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Municipal Employees' Retirement System of Louisiana, 7937 Office Park Boulevard, Baton Rouge, Louisiana 70809.



## NOTES TO FINANCIAL STATEMENTS

### Funding policy:

Plan members are required to contribute 9.25% of their annual covered salary and the Court is required to contribute at an actuarially determined rate. The current rate is 5.75%. The contribution requirements of plan members and the Court are established by statute. The Court's contributions to MERS for the years ended October 31, 2000, 1999 and 1998 were \$25,021, \$27,324 and \$28,487, respectively, equal to the required contribution each year.

### Parochial Employees' Retirement System (PERS)

#### Plan description:

Three employees of the Court participate in the PERS of Louisiana, a multiple-employer, cost-sharing pension plan. Members of the plan may retire with thirty years of creditable service regardless of age, with twenty-five years of service at age 55, and with ten years of service at age 60. Benefit rates are 1% of final compensation (average monthly earnings during the highest 36 consecutive months, or joined months if service was interrupted) plus \$2.00 per month for each year of service credited prior to January 1, 1980, and 3% of final compensation for each year of service after January 1, 1980. The System also provides disability and survivor benefits. Benefits are established by State statute. PERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana 70898.

### Funding policy:

Plan members are required to contribute 9.50% of their annual covered salary to the plan and the Court is required to contribute at an actuarially determined rate. The current rate is 7.75% of annual covered payroll. The contribution requirements of plan members and the Court are established by statute. The Court's contribution to PERS for the years ended October 31, 2000, 1999 and 1998 were \$19,411, \$16,189 and \$10,662, respectively, equal to the required contribution each year.

### Louisiana State Employees' Retirement System (LASERS)

#### Plan description:

Two City Court judges participate in the Louisiana State Employees' Retirement System, a multiple-employer, cost-sharing pension plan established by the Louisiana Legislature. Members of the System may retire at age 70 without regard to the number of years of creditable service as a judge, at age 55 with 12 years of creditable service as a judge, and at age 50 with 20 years of creditable service, at least 12 years of which were as a judge. In addition, any person who has accumulated a total of 18 years of creditable service as a judge can retire without regard to age. When a member has

## NOTES TO FINANCIAL STATEMENTS

earned benefits equal to one hundred percent of his average compensation, no further contribution shall be required of him. The Court, however, must continue to pay to the System the employer's contribution. The System also provides disability and survivor benefits. Benefits are established by State statute. LASERS issues a publicly available financial report that includes financial statements and required supplemental information. That report may be obtained by writing to Louisiana State Employees' Retirement System, P.O. Box 44213, Baton Rouge, Louisiana 70804.

### Funding policy:

Plan members are required to contribute 11.5% of their annual covered salary to the plan and the Court is required to contribute at an actuarially determined rate. The Court contributed 12.3% of the employees' annual covered payroll through June 30, 2000. Beginning July 1, 2000, the contribution rate increased to 13%. The contribution requirements of plan members and the Court are established by statute. The Court's contribution to LASERS for the years ended October 31, 2000, 1999 and 1998 were \$15,804, \$15,323 and \$15,847, respectively, equal to the required contribution each year.

### Note 6. Fixed Assets

The amounts of fixed assets reported in Lafayette City-Parish Consolidated Government's October 31, 2000 audit report for City Court of Lafayette are as follows:

Land	\$ 223,340
Buildings	3,244,581
Vehicles	12,542
Equipment	<u>70,061</u>
	<u>\$3,550,524</u>

### Note 7. General Fixed Assets

All fixed assets purchased by the Lafayette City-Parish Consolidated Government for City Court are included in the Government's audit report as detailed in Note 6. In addition, City Court purchases some of its own fixed assets with Court funds. These assets are not included in the Government's report. City Court accounts for these in its general fixed assets account group.

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance, <u>10/31/99</u>	<u>Additions</u>	<u>Deletions</u>	Balance, <u>10/31/00</u>
Equipment	<u>\$548,847</u>	<u>\$ 10,128</u>	<u>\$ -0-</u>	<u>\$558,975</u>

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**FINANCIAL STATEMENTS  
OF INDIVIDUAL FUNDS**

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#### GENERAL FUND

The normal operating expenditures of the City Court are the responsibility of the Lafayette City-Parish Consolidated Government and are included in the General Fund of that entity. The applicable portion of the financial report of that entity is reproduced for this report with offsetting appropriations shown as intergovernmental revenues.

CITY COURT OF LAFAYETTE, LOUISIANA  
GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000

With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance -	
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	1999 <u>Actual</u>
Revenues:				
Intergovernmental -				
Contributions from Lafayette				
City-Parish Consolidated				
Government	<u>\$1,265,548</u>	<u>\$1,208,459</u>	<u>\$ (57,089)</u>	<u>\$1,255,683</u>
Expenditures:				
General government -				
Personnel	1,038,617	994,114	44,503	1,005,388
Uninsured losses	881	881	-	19,169
Materials and supplies	21,421	18,973	2,448	22,552
Telephone and utilities	53,100	47,595	5,505	51,718
Contractual services	128,000	127,732	268	127,014
Maintenance	2,929	2,735	194	3,738
Miscellaneous	6,600	4,204	2,396	4,434
Printing and postage	14,000	12,225	1,775	13,670
External appropriations	-	-	-	8,000
Total expenditures	<u>1,265,548</u>	<u>1,208,459</u>	<u>57,089</u>	<u>1,255,683</u>
Excess of revenues over expenditures	<u>\$ -0-</u>	<u>-0-</u>	<u>\$ -0-</u>	<u>-0-</u>
Fund balance, beginning		<u>-</u>		<u>-</u>
Fund balance, ending		<u>\$ -0-</u>		<u>\$ -0-</u>

See Notes to Financial Statements.

### SPECIAL REVENUE FUNDS

These funds account for revenues generated from assessments of court costs which are imposed in association with both criminal and civil cases heard by the Court.

#### Civil Court Funds:

Judges' Fees Accounts - These funds are used to account for fees allocated to the judges from civil cases. A separate fund is maintained for each judge. Resources of the funds are used by the judges as discretionary funds for payment of court related costs.

#### Criminal Court Operating Fund:

This fund is used to account for various costs associated with the operation of the Court. Revenues consist of court costs levied in connection with non-civil cases.

#### OWI Assessment Fund:

Revenues of this fund are derived from assessments levied in court cases to support the sobriety program and are transferred to that program as needed.



CITY COURT OF LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEET  
October 31, 2000  
With Comparative Totals for October 31, 1999

	Civil Court	
	Judges' Fees Account - Bouillion	Judges' Fees Account - Saloom
ASSETS		
Cash in bank	\$ 173,050	\$ -
Interest bearing deposits	21,277	165,067
Due from other funds	3,238	3,237
Due from other governmental agencies	-	-
Total assets	<u>\$ 197,565</u>	<u>\$ 168,304</u>
LIABILITIES		
Due to other funds	\$ -0-	\$ -0-
Total liabilities	<u>-0-</u>	<u>-0-</u>
FUND EQUITY		
Fund balances - unreserved and undesignated	<u>197,565</u>	<u>168,304</u>
Total liabilities and fund balances	<u>\$ 197,565</u>	<u>\$ 168,304</u>

See Notes to Financial Statements.

Criminal Court Operating Fund	OWI Assessment Fund	Totals	
		October 31, 2000	October 31, 1999
\$ 422,160	\$ -	\$ 595,210	\$ 378,873
1,172,724	352,939	1,712,007	1,640,477
31,793	267	38,535	35,024
-	-	-	2,402
<u>\$ 1,626,677</u>	<u>\$ 353,206</u>	<u>\$ 2,345,752</u>	<u>\$ 2,056,776</u>
\$ -0-	\$ -0-	\$ -0-	\$ 1,201
-0-	-0-	-0-	1,201
<u>1,626,677</u>	<u>353,206</u>	<u>2,345,752</u>	<u>2,055,575</u>
<u>\$ 1,626,677</u>	<u>\$ 353,206</u>	<u>\$ 2,345,752</u>	<u>\$ 2,056,776</u>

CITY COURT OF LAFAYETTE, LOUISIANA  
ALL SPECIAL REVENUE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
Year Ended October 31, 2000  
With Comparative Totals for Year Ended October 31, 1999

	<u>Civil Court</u>	
	Judges' Fees Account - <u>Bouillion</u>	Judges' Fees Account - <u>Saloom</u>
Revenues:		
Fines and forfeits	\$ 36,528	\$ 36,846
Interest earned	312	3,126
Miscellaneous	<u>-</u>	<u>1,477</u>
Total revenues	36,840	41,449
Expenditures:		
General government	<u>11,440</u>	<u>13,720</u>
Excess (deficiency) of revenues over expenditures	25,400	27,729
Fund balances, beginning	<u>172,165</u>	<u>140,575</u>
Fund balances, ending	<u>\$ 197,565</u>	<u>\$ 168,304</u>

See Notes to Financial Statements.

Criminal Court Operating Fund	OWI Assessment Fund	Totals	
		October 31, 2000	October 31, 1999
\$ 319,367	\$ 9,260	\$ 402,001	\$ 417,876
37,055	3,478	43,971	43,201
<u>-</u>	<u>-</u>	<u>1,477</u>	<u>436</u>
356,422	12,738	447,449	461,513
<u>132,112</u>	<u>-0-</u>	<u>157,272</u>	<u>209,490</u>
224,310	12,738	290,177	252,023
<u>1,402,367</u>	<u>340,468</u>	<u>2,055,575</u>	<u>1,803,552</u>
<u>\$ 1,626,677</u>	<u>\$ 353,206</u>	<u>\$ 2,345,752</u>	<u>\$ 2,055,575</u>

CITY COURT OF LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
JUDGES' FEES ACCOUNT

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>Budget</u>	<u>Bouillion</u>	<u>Actual</u> <u>Saloom</u>
Revenues:			
Fines and forfeits -			
Civil fees	\$ 71,900	\$ 36,528	\$ 36,846
Interest earned	3,000	312	3,126
Miscellaneous	-	-	1,477
Total revenues	<u>74,900</u>	<u>36,840</u>	<u>41,449</u>
Expenditures:			
General government -			
Office expense and supplies	2,300	1,200	1,037
Telephone	1,800	1,299	631
Equipment repair and maintenance	250	240	-
Auto expense	2,400	2,434	632
Travel and seminars	11,350	4,094	7,617
Publications and library	1,575	1,019	1,167
Miscellaneous	2,275	1,154	1,145
Capital expenditures	<u>2,300</u>	<u>-</u>	<u>1,491</u>
Total expenditures	<u>24,250</u>	<u>11,440</u>	<u>13,720</u>
Excess of revenues over expenditures	<u>\$ 50,650</u>	25,400	27,729
Fund balances, beginning		<u>172,165</u>	<u>140,575</u>
Fund balances, ending		<u>\$ 197,565</u>	<u>\$ 168,304</u>

See Notes to Financial Statements.

<u>2000</u>		
<u>Total</u>	Variance - Favorable (Unfavorable)	1999 <u>Actual</u>
\$ 73,374	\$ 1,474	\$ 68,870
3,438	438	3,035
<u>1,477</u>	<u>1,477</u>	<u>436</u>
<u>78,289</u>	<u>3,389</u>	<u>72,341</u>
2,237	63	1,504
1,930	(130)	2,341
240	10	1,448
3,066	(666)	992
11,711	(361)	12,184
2,186	(611)	2,402
2,299	(24)	23
<u>1,491</u>	<u>809</u>	<u>11,274</u>
<u>25,160</u>	<u>(910)</u>	<u>32,168</u>
53,129	<u>\$ 2,479</u>	40,173
<u>312,740</u>		<u>272,567</u>
<u>\$ 365,869</u>		<u>\$ 312,740</u>

CITY COURT OF LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
CRIMINAL COURT OPERATING FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	2000		Variance -	1999
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Fines and forfeits -				
Court costs received	\$ 314,675	\$ 319,367	\$ 4,692	\$ 330,135
Interest earned	<u>31,600</u>	<u>37,055</u>	<u>5,455</u>	<u>36,873</u>
Total revenues	<u>346,275</u>	<u>356,422</u>	<u>10,147</u>	<u>367,008</u>
Expenditures:				
General government -				
Employee travel				8,122
and training	13,985	13,985	-	51,247
Capital expenditures	6,900	8,637	(1,737)	13,688
Library and publications	13,640	13,544	96	
Witness and attendance				4,205
fees	4,880	4,899	(19)	780
Staff parking	720	720	-	2,302
Auto expense	3,460	3,460	-	14,694
Vehicle lease	15,300	15,310	(10)	12,570
Audit and accounting	12,700	12,687	13	33,330
Office expense	27,700	32,462	(4,762)	5,945
Equipment maintenance	1,800	635	1,165	14,520
Uniform expense	12,590	12,586	4	3,266
Miscellaneous	2,745	2,386	359	578
Stenographic fees	420	419	1	12,075
Temporary judges' fees	<u>10,100</u>	<u>10,382</u>	<u>(282)</u>	<u>177,322</u>
Total expenditures	<u>126,940</u>	<u>132,112</u>	<u>(5,172)</u>	
Excess (deficiency) of				189,686
revenues over expenditures	<u>\$ 219,335</u>	224,310	<u>\$ 4,975</u>	
Fund balance, beginning		<u>1,402,367</u>		<u>1,212,681</u>
Fund balance, ending		<u>\$ 1,626,677</u>		<u>\$ 1,402,367</u>

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA  
SPECIAL REVENUE FUNDS  
OWI ASSESSMENT FUND

STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
Year Ended October 31, 2000  
With Comparative Actual Amounts for Year Ended October 31, 1999

	<u>2000</u>		Variance -	1999
	<u>Budget</u>	<u>Actual</u>	Favorable (Unfavorable)	<u>Actual</u>
Revenues:				
Fines and forfeits -				
Court costs received	\$ 2,500	\$ 9,260	\$ 6,760	\$ 18,871
Interest earned	<u>3,600</u>	<u>3,478</u>	<u>(122)</u>	<u>3,293</u>
Excess of revenues over expenditures	<u>\$ 6,100</u>	12,738	<u>\$ 6,638</u>	22,164
Fund balance, beginning		<u>340,468</u>		<u>318,304</u>
Fund balance, ending		<u>\$ 353,206</u>		<u>\$ 340,468</u>

See Notes to Financial Statements.



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FIDUCIARY FUNDS  
(AGENCY FUNDS)

Civil Court Operating Fund:

Civil suits require deposits by plaintiffs to cover estimated costs to be incurred by the suit. Any monies remaining after settlement of the suits are refunded to the plaintiffs.

Court Cost Bond Fund:

This fund is used to account for bonds posted with the court in connection with criminal cases. Once the case is disposed of, the bond is distributed to the applicable agency or fund or, in case no fine is levied, to the person depositing the bond.

CITY COURT OF LAFAYETTE, LOUISIANA  
ALL FIDUCIARY FUNDS

COMBINING BALANCE SHEET  
October 31, 2000  
With Comparative Totals for October 31, 1999

	<u>Agency Funds</u>		<u>Totals</u>	
	Civil Court Operating Fund	Court Cost Bond Fund	October 31, 2000	October 31, 1999
ASSETS				
Cash held in trust	<u>\$ 588,457</u>	<u>\$ 286,197</u>	<u>\$ 874,654</u>	<u>\$ 816,953</u>
LIABILITIES				
Attorneys' deposits	\$ 570,387	\$ -	\$ 570,387	\$ 536,392
Bonds posted	-	64,248	64,248	85,001
Due to other funds	13,846	24,689	38,535	33,823
Due to other governmental agencies	<u>4,224</u>	<u>197,260</u>	<u>201,484</u>	<u>161,737</u>
Total liabilities	<u>\$ 588,457</u>	<u>\$ 286,197</u>	<u>\$ 874,654</u>	<u>\$ 816,953</u>

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA  
AGENCY FUND  
CIVIL COURT OPERATING FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended October 31, 2000

	Balances October 31, <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>2000</u>
<b>ASSETS</b>				
Cash held in trust	<u>\$ 552,292</u>	<u>\$ 253,610</u>	<u>\$ 217,445</u>	<u>\$ 588,457</u>
<b>LIABILITIES</b>				
Attorneys' deposits	\$ 536,392	\$ 253,610	\$ 219,615	\$ 570,387
Due to Judges' Fees Account -				
Bouillion	2,657	36,528	35,947	3,238
Saloom	2,657	36,846	36,266	3,237
Due to Criminal Court				
Operating Fund	7,354	5,413	5,396	7,371
Due to Judges Supplemental				
Compensation Fund	<u>3,232</u>	<u>40,991</u>	<u>39,999</u>	<u>4,224</u>
Total liabilities	<u>\$ 552,292</u>	<u>\$ 373,388</u>	<u>\$ 337,223</u>	<u>\$ 588,457</u>

See Notes to Financial Statements.

CITY COURT OF LAFAYETTE, LOUISIANA  
AGENCY FUND  
COURT COST BOND FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
Year Ended October 31, 2000

	Balances October 31, <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>2000</u>
<b>ASSETS</b>				
Cash held in trust	<u>\$ 264,661</u>	<u>\$ 2,366,085</u>	<u>\$ 2,344,549</u>	<u>\$ 286,197</u>
<b>LIABILITIES</b>				
Bonds posted	\$ 85,001	\$ 2,366,085	\$ 2,386,838	\$ 64,248
Due to Criminal Court				
Operating Fund	19,355	310,843	305,776	24,422
Due to OWI Assessment Fund	1,800	9,260	10,793	267
Due to Indigent Defender				
Program	42,000	540,762	528,082	54,680
Due to City Marshal	10,030	138,107	136,276	11,861
Due to Louisiana Commission				
on Law Enforcement	4,041	50,339	48,667	5,713
Due to Lafayette Consolidated				
Government	95,660	1,213,562	1,190,787	118,435
Due to District				
Attorney's Office	804	5,935	6,303	436
Due to Department of Public				
Safety	900	5,959	6,725	134
Due to Department of the				
Treasury	2,975	37,731	36,730	3,976
Due to Louisiana Rehabilitation				
Services	<u>2,095</u>	<u>23,123</u>	<u>23,193</u>	<u>2,025</u>
Total liabilities	<u>\$ 264,661</u>	<u>\$ 4,701,706</u>	<u>\$ 4,680,170</u>	<u>\$ 286,197</u>

See Notes to Financial Statements.

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets purchased by City Court of Lafayette, Louisiana.

CITY COURT OF LAFAYETTE, LOUISIANA

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS  
Year Ended October 31, 2000

	Balances October 31, <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	Balances October 31, <u>2000</u>
General fixed assets:				
Equipment	<u>\$ 548,847</u>	<u>\$ 10,128</u>	<u>\$ -0-</u>	<u>\$ 558,975</u>
Investment in general fixed assets	<u>\$ 548,847</u>	<u>\$ 10,128</u>	<u>\$ -0-</u>	<u>\$ 558,975</u>



## **BROUSSARD, POCHÉ, LEWIS & BREAU, L.L.P.**

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### REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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#### *Retired:*

Sidney L. Broussard, CPA\* 1980

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*Members of American Institute of  
Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants*

To the Honorable Frances Bouillion  
and the Honorable Doug Saloom  
City Judges  
Lafayette, Louisiana

We have audited the general purpose financial statements of City Court of Lafayette, Louisiana, and the combining, individual fund and account group financial statements as of and for the year ended October 31, 2000, and have issued our report thereon dated February 26, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### Compliance

As part of obtaining reasonable assurance about whether the Court's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.



A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operations that we consider to be material weaknesses.

This report is intended for the information of management and the City Judges. However, this report is a matter of public record and its distribution is not limited.

*Bennett, Pech, Lewis & Proulx LLP*

Lafayette, Louisiana  
February 26, 2001

CITY COURT OF LAFAYETTE  
LAFAYETTE, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended October 31, 2000

We have audited the financial statements of City Court of Lafayette, Louisiana as of and for the year ended October 31, 2000, and have issued our report thereon dated February 26, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our audit of the financial statements as of October 31, 2000 resulted in an unqualified opinion.

Section I - Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses    ☐ Yes    ☒ No  
Reportable Conditions   ☐ Yes    ☒ None Reported

Compliance

Compliance Material to Financial Statements   ☐ Yes    ☒ No

Section II - Financial Statement Findings

No matters were reported.

CITY COURT OF LAFAYETTE, LOUISIANA

SCHEDULE OF PRIOR YEAR FINDINGS  
For the Year Ended October 31, 2000

Section I. Internal Control and Compliance Material to the Financial Statements

None reported.

Section II. Internal Control and Compliance Material to Federal Awards

Not applicable.

Section III. Management Letter

The prior year's report did not include a management letter.